

SELECTION CRITERIA FOR DOE STATEMENT OF CHANGES IN NET POSITION - FY 2004	
	Include following CP entries from year+1 and exclude current year CP for SGL 3101 – 3109, 5XXX, 6XXX, 7XXX, and 8XXX accounts. Exclude FT 4 (except 4A, 4U, 4R), 59, LF, LG, LH, LK
<u>Cumulative Results of Operations</u>	
Beginning balance (Line 1200)	3310 (when current year SCC = OB, 01, or CP or when following year SCC = CP (except 331004) and (except SGL 5755 when FT = 5Z and fiscal year = 2002) (RS) 5***, 6***, 7*** (when current year SCC – CP) (RS) 3109 (when current year SCC = CP) (RS)
Prior period adjustments (line 1300)	5708 Expended Appropriations, Prior Period Adjustments – Restated (RS) 7401 Prior Period Adjustments, Cumulative Results of Operations, Restated (RS)
Cumulative effect of change in accounting principles (line 1330)	5709 Expended Appropriations, Prior Period Adjustments – Not Restated (RS) 7400 Prior Period Adjustments, Cumulative Results of Operations, Not Restated(RS)
Beginning balance, as adjusted (line 1500)	
Budgetary Financing Sources: (line 1700)	
Appropriations used (line 1800)	5700 Expended Appropriations (RS) 5799 Adjustment of Appropriated Capital Used (RS)
Non-exchange revenue (line 1900)	5310N2 Interest Revenue, Nonexchange Noncustodial (RS) 5319N2 Contra Interest Revenue, Nonexchange Noncustodial (RS) 5311N2 Interest Revenue – Investments, Nonexchange (RS) 5329 Contra Revenue for Penalties, Fines and Administrative Fees (RS)
Donations (line 2000)	5600 - Donated Revenue – Financial Resources (RS) 5609 -Contra Revenue for Donations (RS)
Transfers-in/out without reimbursement (line 2100)	5740 Appropriated Earmarked Receipts – Transferred-In (RS) 5745 Appropriated Earmarked Receipts – Transferred-Out (RS) 5750 Expenditure Financing Sources Transfers-In (RS) 5755 Nonexpenditure Trust Fund Financing Sources – Transfers-In (RS) 5760 Expenditure Financing Sources Transfers-Out (RS) 5765 Nonexpenditure Trust Fund Financing Sources – Transfers-Out (RS)
Other budgetary financing sources (line 2200)	5900N1, Other Revenue, Custodial, Transferred to 89X5105 (RS) 599001, Collections for Others, 89X5105 (RS)
Other Financing Sources: (line 2400)	
Donations (line 2500)	5610 – Donated Revenue – Nonfinancial Resources (RS) 5619 – Contra Donated Revenue – Nonfinancial Resources (RS)
Transfers-in/out without reimbursement (line 2600)	5720A – Financing Sources Transferred-In, Nonbudgetary (RS) 5730A – Financing Sources Transferred-Out, Nonbudgetary (RS) 5720B – Financing Sources Transferred-In, Budgetary (RS) 5730B – Financing Sources Transferred-Out, Budgetary (RS)
Imputed financing from costs absorbed by others (line 2700)	5780 Imputed Financing Sources (RS)
Other (line 2800)	5790C1, Other Financing Sources, Offsetting Receipts (RS) 579001 Other Financing Sources, Intraoffice (RS) 579002 Other Financing Sources, Interoffice (RS)

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	579003, Other Financing Sources, PMA (RS) 579009, Other Financing Sources, All Other (RS) 7180 Unrealized Gain on Investments (RS) 7280 Unrealized Loss on Investments (RS)
Total Financing Sources (line 3000)	
Net cost of operations (line 3200)	Use calculation on the Statement of Net Costs (RS)
Ending balance (line 3400)	
<u>Unexpended Appropriations</u>	
Beginning balance (line 3800)	3100 (RS) 3101 – 3108 (when current year SCC = CP) (except FT 5Z) (RS)
Prior period adjustments (line 3900)	3108 Unexpended Appropriations, Prior Period Adjustments – Restated (RS) (when current year SCC not equal to CP)
Cumulative effect of change in accounting principles (line 3930)	3109 Unexpended Appropriations, Prior Period Adjustment – Not Restated (RS)
Beginning balance, as adjusted (line 4100)	
Budgetary financing sources: (line 4300)	
Appropriations received (line 4400)	3101 Appropriations Received (RS)
Appropriations transferred-in/out (line 4500)	3102 Unexpended Appropriations – Transfers-In (RS) 3103 Unexpended Appropriations – Transfers-Out (RS)
Other adjustments (line 4600)	3106 Unexpended Appropriations – Adjustments (RS)
Appropriations used (line 4700)	3107 Appropriations Used (RS)
Total financing sources (line 4900)	
Ending balance (line 5100)	